ATHENS REGIONAL LIBRARY BOARD OF TRUSTEES Minutes of October 19, 2023 Meeting

Multi-Purpose Room B, 3:30 pm

The meeting was called to order at 3:30 p.m. by Chair Campbell. Present were Ms. Ross, Mr. Campbell, Mr. Garner, Mr. Mason, Mr. Lutz, Ms. Norris, Ms. Morris, Ms. Russell, Ms. Quick, Ms. Shoemaker, Ms. Terrell, Mr. Woods, and Mr. Timmons. Absent was Ms. Frey.
Staff present were Ms. Bell, Ms. Price, Ms. Calia, Ms. Josey, Ms. Obijuru, Ms. Mayfield, Ms. Green, Ms. Shull, Ms. Plaksin, Ms. Stangle, Ms. Schuman, Ms. Hood, and Ms. Lavengood.

Recognitions and Resolutions - Mr. John Timmons was recognized as ARLS Board member Emeritus. Mr. Timmons terms of service have come to an end on the ACCL and ARLS Board of Trustees. Chair Campbell read the resolution. Director Bell along with many other board members thanked Mr. Timmons for his dedication, knowledge, and service.

The Draft Minutes of the July 20, 2023 meeting were unanimously approved.

The adoption of the October 19, 2023 agenda was unanimously approved with the following edit: Oglethorpe County was erroneously not included in the the Regional Reports section of the agenda. Mr. Garner requested the agenda be amended to include the Oglethorpe County Report. (motioned by Mr. Lutz, seconded by Mr. Timmons)

Public Comment – none

Financial Report:
Ms. Lavengood gave the report. Financial Report FY2024-Q1 and the amended ARLS Proposed FY24 budget were presented to the Board. Ms. Bell and Ms. Lavengood answered questions from Board members.
Financial Report FY2024-Q1 was unanimously accepted.

Regional Reports
Athens-Clarke County:
Ms. Russell gave the report. She reported that the ACCL Board of Trustees met last Tuesday and the meeting went well. The most FOL Book Sale raised approximately $21,000.00.
Site selection for the future Eastside Branch is coming along. Due to a NDA, she was not able to share any further information regarding the site selection.

Franklin County:
Ms. Shoemaker gave the report. She reported that things are going well at the Franklin County Branch. Sadly, a member of the Franklin County Library Board recently passed away and she will be missed.

Madison County:
Ms. Ross gave the report. The Madison County Library Board will welcome a new member and lose a member due to resignation.
Library staff continue to work towards providing access to a PLAY card for students in the community.
The Madison County Friends held a book sale in March. She was pleased to report that the booksale went well.
As previously reported, the Madison County Library received a significant gift. The Finance Committee continues to handle business pertaining to the gift.

Oconee County:
Mr. Campbell gave the report. He reported that the Bogart branch is experiencing staff changes and they are working through the changes.
Great progress has been made at the Wire Park branch, and he hopes the new location will open on schedule.
The Oconee Friends had a very successful book sale.

Oglethorpe:
Mr. Garner gave the report. He was pleased to report that the Oglethorpe Friends had a successful book sale. The Friends have also begun to have pop-up sales that they are excited about.
Library staff are doing a great job representing the library at community events. They recently represented the library at Lexington's Community Day.
Programming is going very well. In September, the library held its biggest event in years; the Bluey Bash. It was very well attended.
Finally, long time Board member, Mr. Howard Shapiro, will retire from serving on the Board. He served on both the county and regional boards. Mr. Garner expressed his appreciation for Mr. Shapiro's service.

Director's Report:
Director Bell started by asking ARLS Public Information Officer, Darcy Calia, to give an update on Library Card Sign-up Month. Ms. Calia addressed the Board. She was happy to report that Library Card Sign-up Month went very well. Ms. Calia created a new sports themed campaign titled, "*Score Big With Your Library Card*!" Sports themed gift baskets were created with items and donations that were collected from businesses around the region. Patrons who signed up for library cards were entered into a raffle to win the wonderful baskets. We saw a 24.8% increase in library card sign-ups (excluding summer reading months).

Ms. Bell then invited Collection Management Coordinator, Lindsay Josey, to speak to the Board about Hoopla--ARLS' first streaming platform which includes ebooks, videos, and audiobooks. Ms. Josey was excited to report that after lots of hard work, Hoopla will launch in November. Ms. Bell added that Hoopla will not be available on the PLAY card for the first year, but the team will revisit this decision next year.

Ms. Bell presented the list of scheduled library closings for 2024 to the Board for approval. *(Action Item)*

As part of the Strategic Plan, Ms. Bell is seeking approval to hold regional meetings at various branches around the region so that the board has an opportunity to see other locations. If approved, she will contact the chairperson of each county to see

if they are willing to host the Board. *(Action Item)*

It is time for the annual AUP (Agreed Upon Procedures). Kim Site, who did the AUP last year, is scheduled to conduct the FY23 audit on March 5th. The cost is $5,100.00. Ms. Lavengood and Ms. Bell has started to gather documents for her review. *(Action Item)*

Personnel policies were reviewed and/or revised during 2017 and 2018. We are now in the process of reviewing and revising regional policies. Ms. Bell presented the following five policies to the Board for approval: Collections Policy, Adult Programs Policy, ADA Complaint Procedure Policy, Circulation Policy, and the Combined E-Device Policy. *(Action Item)*

Finally, the Regional Strategic Plan is complete. Board members were presented with the Regional Strategic Plan for review and approval. The Resource Team is working hard to develop realistic activities for the current fiscal year. *(Action Item)*

Committee Reports:
Finance - None.

Policy – Ms. Shoemaker stated that the Policy Committee has reviewed the policies put before them. The committee approves the following policies to be presented to the Board: Collections Policy, Adult Programs Policy, ADA Complaint Procedure Policy, Circulation Policy, and the Combined E-Device Policy

Personnel – None

Nominating - Mr. Lutz gave the report. He stated that with Mr. Timmons' term ending, there will be a Treasurer vacancy on the Executive Board. The Nominating Committee will make a recommendation based on term length (years remaining), and skill set. The committee recommended Katie Morris serve as Treasurer.
The ARLS Board unanimously approved the recommendation of the Nominating Committee.

Old Business:
None

New Business:

a. Internal Revenue Service discussion - Director Bell addressed the Board. Ms. Bell informed the Board that the system is having issues with the IRS. Ms. Bell introduced Amanda Wilkson, CPA. Ms. Bell, Sue Plaksin, and Lorrie Lavengood have been working with Ms. Wilkson to resolve the IRS issues. The team met with Revenue Agent Kayode and agent Jackson (Supervisor) on October 12, 2023. The result of the call is outlined below.
    - Currently the library owes the IRS a total of $98,568.18
    - a civil penalty from 2010 in the amount of $26,213.17
    - a civil penalty from 2015 in the amount of $57,653.45
    - penalties and interest from late tax filing in 2021 in the amount of $14,701.56

The two civil penalties are a result of not properly filing employee W2's with the IRS.

We have no record of the 2010 filing. According to the IRS, an appeal was filed and denied in April 2014.
We do have a record of the 2015 filing. In this case, 169 W2's were filed late.

The 2021 balance is a result of penalties and interest for filing our 4th quarter taxes late.
We paid $36,171.41, the amount of taxes owed on March 29, 2023. Taxes and penalties in the amount of $14,701.56 are still outstanding. The IRS is willing to abate these penalties and interest in the amount of $8500.00. It is Ms. Wilkson's recommendation that we make this payment as soon as possible. The library is only allowed one abatement.
If the abatement is approved, the library will owe approximately $ 90,068.18. Ms. Wilkson recommends the library pays If payment installments are made, interest will continue to accrue daily on the unpaid amount.
If the Board approves cashing in two of our CD's, we will be able to pay the debt in full.
Ms. Bell opened the floor for discussion and questions.

- Approval to pay IRS fees and penalties in full - Unanimously approved. (motioned by Ms. Norris, seconded by Mr. Timmons)
  2 CD's will be cashed in to pay debt (Synovus and Truist). Any excess funds will go into a money market account.
- Approval to pursue $8500.00 abatement. - Unanimously approved. (motioned by Ms. Russell, seconded by Ms. Ross)
- Approval to share the Director's statement regarding the IRS with the public. - Unanimously approved. (motioned by Ms. Russell, seconded by Mr. Timmons)

b. Approval of the FY24 Amended Budget - Unanimously approved. - Unanimously approved. (motioned by Mr. Mason, seconded by Mr. Woods)
c. Approval of scheduled closings for 2024 - Unanimously approved with no opposition.
d. Approval of the following policies:
   - Collection Management Policy
   - Adult Programs Policy
   - ADA Complaint Procedure
   - Circulation Policy
   - E-Device Policy

   Unanimously approved. (motioned by Ms. Terrell, seconded by Ms. Ross)
e. Approve Kim Site, CPA to complete FY23 AUP, cost $5100.00 - Unanimously approved. (motioned by Mr. Garner, seconded by Mr. Mason)
f. Ratify $8500.00 abatement. - Unanimously approved.(motioned by Ms. Russell, seconded by Ms. Ross)

Announcements: None

Adjourn: With no further business, Chair Campbell called for adjournment at 5:03 p.m.
Unanimously approved without opposition.

Next Meeting is scheduled for January 18, 2024 at 3:30 pm.

Board Actions

- Approval of the Regional Strategic Plan - Unanimously approved without opposition
- Approval of the Request for Reconsideration graphic - Unanimously approved without opposition.
- Approval to hold regional meetings at various branches across the region. Unanimously approved without opposition.
- Approval to pay IRS fees and penalties in full - Unanimously approved. (motioned by Ms. Norris, seconded by Mr. Timmons)
- Approval to pursue $8500.00 abatement. - Unanimously approved. (motioned by Ms. Russell, seconded by Ms. Ross)
- Approval to share the Director's statement regarding the IRS with the public. - Unanimously approved. (motioned by Ms. Russell, seconded by Mr. Timmons)
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    - Adult Programs Policy
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    - Circulation Policy
    - E-Device Policy

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- Approve Kim Site, CPA to complete FY23 AUP, cost $5100.00 - Unanimously approved. (motioned by Mr. Garner, seconded by Mr. Mason)